

LICENSED GASOLINE DEALER'S  
MONTHLY REPORT

➤ See Instructions on Reverse

FOR DEPARTMENT USE ONLY

\_\_\_\_ / 5 / 4 / \_\_\_\_ / \_\_\_\_  
Account Number Tax Mo. Yr.

Name and Address of Dealer <input type="checkbox"/> Check here for address change	Gasoline Dealer's Number GL____ Federal Employer ID Number _____ Report for (mm/yy) _____ Telephone Number (____) _____ Fax Number (____) _____
<input type="checkbox"/> Check Here if EFT Payment	
Contact Person	

PART I—Computation of Gasoline Gallons Subject to Tax

RECEIPTS	Attach Form	COLUMN A In gallons	COLUMN B In gallons	COLUMN C In gallons
1. Gasoline purchased in Kentucky .....	72A080			
2. a. Gasoline sold for import into Kentucky (Supplier's Report) .....	72A081-S in duplicate			
b. Gasoline imported into Kentucky from other states .....	72A081			
c. Total imports (add line 2a and line 2b) .....				
3. Taxable gasoline withdrawals from terminal storage .....	72A090			
4. All other receipts of gasoline .....	Attach statement			
5. Total gasoline received (add lines 1, 2c, 3 and 4) .....				
DEDUCTIONS				
6. Gasoline exported from Kentucky .....	72A084 in duplicate			
7. Gasoline sold to Kentucky licensed dealers .....	72A085 in duplicate			
8. Gasoline sold to U.S. government .....	72A077			
9. Gasoline lost through accountable losses .....	Approved 72A078			
10. Total gasoline deductions (add lines 6, 7, 8 and 9) .....				
11. Total gasoline gallons subject to tax (line 5 minus line 10) .....				

PART II—Tax Computation

12. Gross tax liability (line 11 times rate per gallon) .....	\$	
13. Tax rate adjustment for gasoline gallons inventory held in wholesale bulk storage on the last day of each quarter (rate increase (decrease) _____ times _____ gallons) .....	\$	
14. Tax due after tax rate adjustment (line 12 plus or minus line 13) .....	\$	
15. Nonhighway dealer credits		
a. Sales of gasoline for agricultural purposes (gallons on Form 72A091 _____ times tax rate) .....	\$ ( _____ )	
16. Total nonhighway dealer credits (total of line 15) .....	\$ ( _____ )	
17. Tax due after credits (line 14 minus line 16) .....	\$	
18. Dealer compensation allowance (2¼% of line 17 if report and payment are timely submitted) .....	\$ ( _____ )	
19. Net tax due after allowable compensation (line 17 minus line 18) .....	\$	
20. Credit(s) for previous payments and other authorized credits (attach a copy of authorization) .....	\$ ( _____ )	
21. Total tax due (overpayment) (line 19 minus line 20) .....	\$	

PART III—Statistical Gallons

- 1. Gasoline imported into Kentucky (Kentucky tax paid to supplier) Form 72A081-P (Purchaser's Report).
- 2. Fuel-grade alcohol gallons blended or purchased for blending with gasoline during the above report period.

**IMPORTANT NOTICE** ➤ Make check payable to: **KENTUCKY STATE TREASURER.**  
Mail report and check to: **KENTUCKY REVENUE CABINET, FRANKFORT, KENTUCKY 40619.**

I, the undersigned, a principal officer of the above-named licensee, have examined this report and it is, to the best of my knowledge and belief, a true, correct and complete report.

Signature

Print Name

Title

Date

## INSTRUCTIONS

- WHO MUST FILE** ➤ Each licensed gasoline dealer must file this report with all applicable supporting schedules each month. This report is required even though there may be no tax-free gallons to list as received or distributed.
- WHEN TO FILE** ➤ The report is due on or before the 25th day of the month following the month covered by the report. *Example:* The January report is due on February 25. Failure to timely file a monthly report will result in loss of compensation (line 18) and imposition of late filing penalties.
- PAYMENT** ➤ Payment of the tax due must accompany the report. The monthly payment must be by certified or cashier's check made payable to **Kentucky State Treasurer**. Failure to timely remit all gasoline tax due will result in loss of compensation (line 18) and imposition of late pay penalties and interest.
- EXTENSION OF TIME** ➤ Each licensed gasoline dealer electing to extend the time required to file a specific monthly report must file Revenue Form 72A103, Licensed Gasoline Dealer's Estimated Tax Payment, on or before the regular monthly report due date. Payment of not less than 95 percent of the total tax liability due must accompany Form 72A103. If the estimated report and payment are received timely, then the completed Form 72A089 and supporting schedules with any remaining tax payment is due on the last day of the month. *Example:* Timely filing of Form 72A103 and payment of tax due for the January report extends the completed report due date and residual tax payment to February 28.
- TAX RATE** ➤ The gasoline tax rate is set quarterly and is effective for a quarterly period. Notification of the tax rate is mailed 20 days before the beginning of each calendar quarter. *Example:* Dealers are notified by March 10 of the tax rate effective for April, May and June.
- RECORDS RETENTION** ➤ Licensed dealers must keep all records relating to the receipt and distribution of gasoline for a period of five years. Such records include invoices, bills of lading, delivery tickets, meter readings and any other documents relating to the dealer's motor fuel activity.
- PETROLEUM STORAGE  
TANK ENVIRONMENTAL  
ASSURANCE FEE  
MONTHLY REPORT** ➤ Each licensed gasoline dealer must also file Form 72A011, Petroleum Storage Tank Environmental Assurance Fee Monthly Report. The fee computed on gasoline gallons is based on taxable gasoline shown on line 11 of this report.
- STATISTICAL GALLONS** ➤ Part III, line 1 gallons are the total gallons of gasoline purchased at the terminal rack for import into Kentucky and on which the Kentucky gasoline excise tax was precollected by the supplier. Attach Form 72A081-P.
- Part III, line 2 information is provided to the Kentucky Transportation Cabinet for use in compiling data required to be provided to the Federal Highway Administration of the U.S. Government.
- ASSISTANCE AND  
INFORMATION** ➤ Telephone (502) 564-3853
- Address Correspondence Motor Fuels Tax Section  
Revenue Cabinet  
P.O. Box 1303, Station 63  
Frankfort, KY 40602-1303

